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*Attorneys for Defendant
Michael Richard Lynch*

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

MICHAEL RICHARD LYNCH and
STEPHEN KEITH CHAMBERLAIN,

Defendants.

Case No.: 3:18-cr-00577-CRB

Judge: Hon. Charles Breyer

**DECLARATION OF NICHOLAS P.
SILVERMAN IN SUPPORT OF
DEFENDANT MICHAEL RICHARD
LYNCH'S MOTION *IN LIMINE* TO
EXCLUDE THE FRC REPORT**

Court: Courtroom 6 – 17th Floor
Date Filed: April 27, 2024
Trial Date: March 18, 2024

DECLARATION OF NICHOLAS P. SILVERMAN

I, Nicholas P. Silverman, declare as follows:

1. I am an attorney licensed to practice law in the District of Columbia and a partner at the law firm of Steptoe LLP, counsel for the defendant Michael Richard Lynch. I have been admitted pro hac vice to appear in this action.

2. I have knowledge of the facts set forth herein, and if called upon as a witness to testify thereto, I could do so competently under oath.

3. Attached hereto as Exhibit A is a true and correct copy of the two-page Explanatory Memorandum to the 270-page Tribunal Report issued in connection with the disciplinary proceedings before the U.K. Financial Reporting Council ("FRC") against Deloitte LLP, Richard Knights and Nigel Mercer.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed April 27, 2024, in Washington, D.C.

/s/ Nicholas P. Silverman
Nicholas P. Silverman